

**BOARD OF COUNTY COMMISSIONERS
ADAMS COUNTY, STATE OF COLORADO**

RESOLUTION ESTABLISHING THE PROPERTY TAX WORK-OFF PROGRAM FOR ADAMS COUNTY TAXPAYERS

WHEREAS, the Board of County Commissioners for Adams County ("County"), a Colorado taxing entity that levies and collects real property taxes, wishes to establish the Property Tax Work Off Program for Adams County Taxpayers ("PTWOP"), to provide taxpayers that meet the following eligibility criteria, with the opportunity to perform volunteer work at various pre-approved community volunteer sites in lieu of paying all or part of their County real property taxes:

1. Must be sixty (60) years of age or older, a first responder with a permanent occupational disability, or otherwise a person with a disability; and,
2. Must own and live in the property where their taxes are due; and,
3. The property where their taxes are due must not be income producing; and,

WHEREAS, eligible taxpayers can request the PTWOP application by contacting the Adams County Workforce Business Center. PTWOP eligibility shall be determined at the reasonable discretion of the PTWOP Manager, whose decisions regarding eligibility shall be final; and,

WHEREAS, PTWOP participants must track and verify their PTWOP hours using the approved PTWOP Timesheet, The County will then issue a check for the amount of property tax worked off (number of PTWOP hours x minimum wage), to the Adams County Treasurer and Public Trustee to offset all or part of real property taxes owed by the PTWOP participant; and,

WHEREAS, the maximum number of taxpayers allowed to participate in the Program shall be based on volunteer site needs and funds appropriated to the Program; and,

WHEREAS the PTWOP will exist at the discretion of the Board of County Commissioners and thus may be eliminated at any time for any reason, by resolution; and,

WHEREAS, PTWOP participants are in no way relieved of their liability to pay all of their property taxes in accordance with statutory requirements. The Board of County Commissioners expressly makes no guarantee to any PTWOP applicant or participant that the County will have PTWOP work available.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners, County of Adams, State of Colorado, hereby establishes the Property Tax Work-Off Program for Adams County Taxpayers to be administered by the Adams County Workforce and Business Center with monies budgeted within the designated Adams County Approved Budget.

BE IT FURTHER RESOLVED that the Adams County Workforce and Business Center is to develop policies and procedures to implement this Program.